

Panaji, 23rd November, 2017 (Agrahayana 2, 1939)

SERIES I No. 34

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

Notification

38/1/2017-Fin(R&C)(29)

In exercise of the powers conferred by clause (g) of sub-rule (2) of rule 89 of the Goa Goods and Services Tax Rules, 2017 read with notification No. 38/1/2017-Fin-(R&C)(26)/3640, dated the 2nd November, 2017, published in the Official Gazette, Series I No. 31, Extraordinary dated the 2nd November, 2017, the Government of Goa hereby notifies the following, as detailed in column (2) of the Table below, as evidences which are required to be produced by the supplier of deemed export supplies for claiming refund, namely:—

TABLE

S. No.	Evidence
(1)	(2)
1.	Acknowledgment by the jurisdictional Tax Officer of the Advance Authorisation holder or Export Promotion Capital Goods Authorisation holder, as the case may be, that the said deemed export supplies have been received by the said Advance Authorisation or Export Promotion Capital Goods Authorisation holder, or a copy of the tax invoice under which such supplies have been made by the supplier, duly signed by the recipient Export Oriented Unit that said deemed export supplies have been received by it.
2.	An undertaking by the recipient of deemed export supplies that no input tax credit on such supplies has been availed of by him.
3.	An undertaking by the recipient of deemed export supplies that he shall not claim the refund in respect of such supplies and the supplier may claim the refund.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 23rd November, 2017.

Notification

38/1/2017-Fin(R&C)(30)

In exercise of the powers conferred by section 164 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017), the Government of Goa hereby makes the following rules further to amend the Goa Goods and Services Tax Rules, 2017, namely:—

(1) These rules may be called the Goa Goods and Services Tax (Twelfth Amendment) Rules, 2017.

(2) They shall be deemed to have come into force from the 15th day of November, 2017.

2. In the Goa Goods and Services Tax Rules, 2017,—

(i) in rule 43, after sub-rule (2), the following explanation shall be inserted, namely:—

“Explanation.— For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017.”;

(ii) in rule 54, in sub-rule (2), for the words “supplier shall issue”, the words “supplier may issue” shall be substituted;

(iii) after rule 97, the following rule shall be inserted, namely:—

“97A. Manual filing and processing.— Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;

(iv) after rule 107, the following rule shall be inserted, namely:—

“107A. Manual filing and processing.— Notwithstanding anything contained in this Chapter, in respect of any process or procedure prescribed herein, any reference to electronic filing of an application, intimation, reply, declaration, statement or electronic issuance of a notice, order or certificate on the common portal shall, in respect of that process or procedure, include manual filing of the said application, intimation, reply, declaration, statement or issuance of the said notice, order or certificate in such Forms as appended to these rules.”;

(v) after rule 109, the following rule shall be inserted, namely:—

“109A. Appointment of Appellate Authority.— (1) Any person aggrieved by any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to—

(a) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner;

(b) the Deputy Commissioner (Appeals) where such decision or order is passed by the State Tax Officer or the Assistant State Tax Officer,

within three months from the date on which the said decision or order is communicated to such person.

(2) An officer directed under sub-section (2) of section 107 to appeal against any decision or order passed under this Act or the Central Goods and Services Tax Act may appeal to—

(a) the Additional Commissioner (Appeals) where such decision or order is passed by the Deputy Commissioner;

(b) the Deputy Commissioner (Appeals) where such decision or order is passed by the State Tax Officer or the Assistant State Tax Officer,

within six months from the date of communication of the said decision or order.”;

(vi) in rule 124,—

(a) in sub-rule (4), for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Chairman at any time.”;

(b) in sub-rule (5), for the second proviso, the following proviso shall be substituted, namely:—

“Provided further that the Central Government with the approval of the Chairperson of the Council may terminate the appointment of the Technical Member at any time.”;

(vii) after the “**FORM GST RFD-01**”, the following forms shall be inserted, namely:—

“FORM-GST-RFD-01 A

[See rules 89(1) and 97A]

Application for Refund (Manual)

(Applicable for casual taxable person or non-resident taxable person, tax deductor, tax collector and other registered taxable person)

1. GSTIN/Temporary ID							
2. Legal Name							
3. Trade Name, if any							
4. Address							
5. Tax period (if applicable)	From	<Year>	<Month>	To	<Year>	<Month>	
6. Amount of Refund Claimed (Rs.)	Act	Tax	Interest	Penalty	Fees	Others	Total
	Central tax						
	State/UT tax						
	Integrated tax						
	Cess						
	Total						
7. Grounds of Refund Claim (select from drop down)	(a) Excess balance in Electronic Cash Ledger						
	(b) Exports of services- with payment of tax						
	(c) Exports of goods/services- without payment of tax (accumulated ITC)						
	(d) ITC accumulated due to inverted tax structure [under clause (ii) of first proviso to section 54(3)]						

- (e) On account of supplies made to SEZ unit/SEZ developer (with payment of tax)
- (f) On account of supplies made to SEZ unit/SEZ developer (without payment of tax)
- (g) Recipient of deemed export

DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature
Name –
Designation/Status

DECLARATION [section 54(3)(ii)]

I hereby declare that the refund of ITC claimed in the application does not include ITC availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature
Name –
Designation/Status

DECLARATION [rule 89(2)(f)]

I hereby declare that the Special Economic Zone unit/the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature
Name –
Designation/Status

SELF- DECLARATION [rule 89(2)(I)]

I/We (Applicant) having GSTIN/ temporary Id, solemnly affirm and certify that in respect of the refund amounting to Rs. ---/ with respect to the tax, interest, or any other amount for the period from---to---, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature
Name –
Designation/Status

(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)

8. Verification

I/We <Taxpayer Name> hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom.

I/We declare that no refund on this account has been received by me/us earlier.

Place
Date

Signature of Authorised Signatory
(Name)
Designation/Status

ANNEXURE-1

Statement - 1 [rule 89(5)]

Refund Type: ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(Amount in Rs.)

Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1×4÷3)-2]
1	2	3	4	5

Statement 3A [rule 89(4)]

Refund Type: Export without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

Statement-5A [rule 89(4)]

Refund Type: On account of supplies made to SEZ unit/SEZ developer without payment of tax (accumulated ITC) – calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1×2÷3)
1	2	3	4

FORM-GST-RFD-01 B

[See rules 91(2), 92(1), 92(3), 92(4), 92(5) and 97A]

Refund Order details

1. ARN
2. GSTIN/Temporary ID
3. Legal Name
4. Filing Date
5. Reason of Refund
6. Financial Year
7. Month
8. Order No.:
9. Order issuance Date:
10. Payment Advice No.:
11. Payment Advice Date:
12. Refund Issued To : Drop down: Taxpayer/Consumer Welfare Fund
13. Issued by:
14. Remarks:
15. Type of Order Drop Down: RFD- 04/06/07 (Part A)
16. Details of Refund Amount (As per the manually issued Order):

Description	Integrated Tax	Central Tax	State/UT tax	Cess
-------------	----------------	-------------	--------------	------

a. Refund amount claimed	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
b. Refund Sanctioned on provisional basis	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
c. Remaining Amount	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
d. Refund amount in-admissible	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
e. Gross amount to be paid	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
f. Interest (if any)	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
g. Amount adjusted against outstanding demand under the existing law or under the Act	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total
h. Net amount to be paid	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total	Tax	Interest	Penalty	Fees	Others	Total

17. Attachments (Orders)	RFD-04; RFD- 06; RFD 07 (Part A)
Date:	Signature (DSC):
Place:	Name:
	Designation:
	Office Address:
	"

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 23rd November, 2017.

Notification

38/1/2017-Fin(R&C)(31)

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereinafter referred to as the "said Act"), the Government of Goa, on the recommendations of the Council, notifies the registered persons having aggregate turnover of upto 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as detailed below for furnishing the details of outward supply of goods or services or both.

2. The said persons shall furnish the details of outward supply of goods or services or both in **FORM GSTR-1** effected during the quarter as specified in column (2) of the Table below till the time period as specified in the corresponding entry in column (3) of the said Table, namely:—

TABLE

Sl. No.	Quarter for which the details in FORM GSTR-1 are furnished	Time period for furnishing the details in FORM GSTR-1
(1)	(2)	(3)
1.	July - September, 2017	31st December, 2017
2.	October - December, 2017	15th February, 2018
3.	January - March, 2018	30th April, 2018

3. The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of section 39 of the said Act, for the months of July, 2017 to March, 2018 shall be subsequently notified in the Official Gazette.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary, Finance (R&C).

Porvorim, 23rd November, 2017.

Notification

38/1/2017-Fin(R&C)(32)

In exercise of the powers conferred by section 128 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the "said Act"), the Government of Goa, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in **FORM GSTR-3B** for the

month of October, 2017 onwards by the due date under section 47 of the said Act, which is in excess of an amount of twenty five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return for the month of October, 2017 onwards by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary,
Finance (R&C).

Porvorim, 23rd November, 2017.

Notification

38/1/2017-Fin(R&C)(33)

In exercise of the powers conferred by sub-section (2) of section 23 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the "said Act"), the Government of Goa, on the recommendations of the Council, hereby specifies the persons making supplies of services, other than supplies specified under sub-section (5) of section 9 of the said Act through an electronic commerce operator who is required to collect tax at source under section 52 of the said Act, and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year, as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of "special category States" as specified in sub-clause (g) of clause (4) of

article 279A of the Constitution, other than the State of Jammu and Kashmir.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary,
Finance (R&C).

Porvorim, 23rd November, 2017.

Notification

38/1/2017-Fin(R&C)(34)

In exercise of the powers conferred by section 148 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the "said Act") and in supersession of Government notification No. 38/1/2017-Fin(R&C)(22)/3599, dated the 24th October, 2017, published in the Official Gazette, Series I No. 30, Extraordinary, dated the 26th October, 2017, except as respects things done or omitted to be done before such supersession, the Government of Goa, on the recommendations of the Council, hereby notifies the registered person who did not opt for the composition levy under section 10 of the said Act as the class of persons who shall pay the state tax on the outward supply of goods at the time of supply as specified in clause (a) of sub-section (2) of section 12 of the said Act including in the situations attracting the provisions of section 14 of the said Act, and shall accordingly furnish the details and returns as mentioned in Chapter IX of the said Act and the rules made thereunder and the period prescribed for the payment of tax by such class of registered persons shall be such as specified in the said Act.

This Notification shall be deemed to have come into force with effect from 15th day of November, 2017.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary,
Finance (R&C).

Porvorim, 23rd November, 2017.

Department of Personnel

Notification

1/11/2014-PER/3534

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and in supersession of the Government Notification No. 1/3/90-PER dated 7-11-1990, published in the Official Gazette, Series I No. 42 dated 17-01-1991, the Governor of Goa hereby makes the following rules to regulate the recruitment to the Group 'C', Non-Gazetted, Non-Ministerial post, in the Directorate of Health Services, Government of Goa, namely:—

1. *Short title, application and commencement.*— (1) These rules may be called the Government of Goa, Directorate of Health Services, Group 'C', Non-Gazetted, Non-Ministerial post, Recruitment Rules, 2017.

(2) They shall apply to the post specified in column (1) of the Schedule to these rules (hereinafter called as the "said Schedule").

(3) They shall come into force from the date of their publication in the Official Gazette.

2. *Number, classification and the level in the Pay Matrix.*— The number of posts, classification of the said post and the level in the Pay Matrix attached thereto shall be as specified in columns (2) to (4) of the said Schedule:

Provided that the Government may vary the number of posts as specified in column (2) of the said Schedule from time to time subject to exigencies of work.

3. *Method of recruitment, age limit and other qualifications.*— The method of recruitment to the said post, age limit, qualifications and other matters connected therewith shall be as specified in columns (5) to (13) of the said Schedule.

4. *Disqualification.*— No person who has entered into or contracted a marriage with a person having a spouse living or who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the service:

Provided that the Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5. *Power to relax.*— Where, the Government is of the opinion that it is necessary or expedient so to do, it may, by order and for reasons to be recorded in writing, relax any of the provisions of these rules with respect to any class or category of persons.

6. *Saving.*— Nothing in these rules shall affect reservation, relaxation of age limit and other concessions required to be provided for Scheduled Castes/Schedule Tribes and other special categories of persons in accordance with the orders issued by the Government from time to time in that regard.

By order and in the name of the Governor of Goa.

Yetindra M. Maralkar, Additional Secretary (Personnel).

Porvorim, 17th November, 2017.

SCHEDULE

Name/ /design- ation of the post	Number of posts	Classifi- cation	Level in the Pay Matrix	Whether selection post or non- -selection post	Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age & educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of proba- tion, if any	Method of recruitment, whether by direct recruitment or by promotion/ or by deputation/ /transfer/contract and percentage of the vacancies to be filled by various methods	In case of recruit- ment by promotion/ /deputation/ /transfer, grades from which promotion/ /deputation/ /transfer is to be made	If a D.S.C./ /D.P.C. exists, what is its compo- sition	Circum- stances in which the Goa Public Service Commission is to be consulted in making recruitment
1	2	3	4	5	6	7	8	9	10	11	12	13
Assistant Bioche- mist.	07 (2017) (Subject to variation depen- dent on workload).	Group 'C', Non- -Gazetted Ministerial -	L-5.	N. A.	Not exceeding 45 years (Relaxable for Government servants upto five years in accordance with the instructions or orders issued by the Government).	Essential: (3) Bachelor of Sci- ence from a reco- gnised University with Bio-Chemistry as principal subject. (4) Knowledge of Konkani. (2) Desirable: (iii) Minimum five years experience in Biochemical work in Bio-Chemistry De- partment of a recognised Institu- tion. (iv) Knowledge of Marathi.	N. A.	Two years.	By direct recruitment.	N. A.	Group 'C', D.S.C./D.P.C.	N. A.

www.goaprintingpress.gov.in

Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE - Rs. 10.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—315/200—11/2017.